

December 30, 2025

National Stock Exchange of India Limited
Listing Compliance Department
“Exchange Plaza”
Bandra – Kurla Complex
Bandra East, Mumbai – 400 051
NSE Symbol: ARE&M

BSE Limited
Corporate Relations Department
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001
BSE SCRIP CODE: 500008

Dear Sir / Madam,

Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we hereby submit the disclosure regarding the below Orders:

- a) Order issued under Section 129(3) of Office of Deputy Commercial Tax Officer, Erode, Tamil Nadu, CGST/TNGST Act, 2017; and
- b) Order issued under Section 143(1) of the Income Tax Act, 1961 by the Deputy Commissioner of Income Tax, Circle-1(1), Tirupati, Andhra Pradesh.

We request you to take on record the same.

Thank you

For Amara Raja Energy & Mobility Limited
(Formerly known as Amara Raja Batteries Limited)

Vikas Sabharwal
Company Secretary
& Vice President - Legal



Encl: a/a

a) Order issued under Section 129(3) of Office of Deputy Commercial Tax Officer, Erode, Tamil Nadu, CGST/TNGST Act, 2017:

S. No.	Particulars	Details
1	Name of the authority	Deputy Commercial Tax Officer, Erode, Tamil Nadu
2	Nature and details of the action(s) taken or order(s) passed	Issuance of Order No ZD331225405255T in DRC-07 (MOV-09) under Section 129(3) of the CGST/TNGST Act, 2017 for violation of Rule 138 of CGST/TNGST Rules.
3	Date of receipt of direction or order, including interim/ad-interim orders or communication	December 26, 2025 (received late evening) (Order was uploaded in a new temporary ID of the Company on Friday, December 26, 2025 late evening, instead of regular GSTIN ID of the Company. This came to the notice of the Company today i.e. December 30, 2025)
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Goods were withheld due to a mismatch between the "Bill-to" address in the tax invoice and the registered place of business of customer under GST. Penalty paid Rs. 28,43,770/-
5	Impact on financial, operational or other activities, quantifiable in monetary terms if possible	There is no material impact on financials, operation or other activities of the Company and the said penalty will be recovered from the contractor. Appeal will be filed as there is no GST non-payment by the Company.

b) Order issued under Section 143(1) of the Income Tax Act, 1961 by the Deputy Commissioner of Income Tax, Circle-1(1), Tirupati, Andhra Pradesh:

S. No.	Particulars	Details
1	Name of the authority	Deputy Commissioner of Income Tax, Circle-1(1), Tirupati, Andhra Pradesh
2	Nature and details of the action(s) taken or order(s) passed	Issuance of Order No ITBA/GEA/M/170A/2025-26/1084169716(1) dated December 29, 2025 under Section 143(1) of the Income Tax Act, 1961 ('the Act') for the demand notice.
3	Date of receipt of direction or order, including interim/ad-interim orders or communication	December 29, 2025
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Pursuant to scheme of arrangement approved by NCLT, the Company had filed a return of income under section 170A of the Act for the assessment year 2023-24 on July 31, 2024. The Company has received intimation under section 143(1) read with Section 170A of the Act wherein a demand has been raised for ₹ 15,26,97,878 including interest of ₹ 1,79,38,720.
5	Impact on financial, operational or other activities, quantifiable in monetary terms if possible	<p>The Company, based on its preliminary assessment, believes that there are certain infirmities in the order and hence, the aforementioned demand is not maintainable. The Company is in the process of preferring an appeal and rectification against the said order.</p> <p>Hence, there is no impact on financials, operation or other activities of the Company on account of the aforementioned order.</p>